

## G. SELVAKUMAR M.Com., Grad. C.W.A., F.C.A., CHARTERED ACCOUNTANT

### V.A.P. COMPLEX, lind FLOOR, 99, NORTH VELI STREET, MADURAL - 625 001. Ph : 0452 - 2627191, Mobile : 98433 53540.

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16.06.2017

#### INDEPENDENT AUDITOR'S REPORT

#### To the Members of "CHILD VOICE, DINDIGUL" Report on the Financial Statements

1) I have audited the accompanying financial statements of "CHILD VOICE, DINDIGUL" which comprise the Balance Sheet as at March 31, 2017, the Statement of Receipts & Payment account and the Statement of Income & Expenditure account for the year ended 31.3.2017, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with Chartered Accountant Act, 1949 Law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

- 3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



# G. SELYAKUMAR M.Gom., Grad. G.W.A., F.G.A., CHARTERED ACCOUNTANT

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

- 6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with notes thereon give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
  - a) In the case of the Balance Sheet, of the state of affairs of the organization as at March 31, 2017; and
  - b) In the case of the Income and Expenditure Account, of the **Excess of Income** over Expenditure for the year ended on that date.

#### Report on Other Legal and Regulatory Requirements

- 7. The Balance Sheet and the Income and Expenditure Account have been drawn up in accordance with the provisions of Chartered Accountant Act, 1949.
- 8. We report that:
  - a) we have obtained all the information and explanations which to the best of our knowledge and balief were necessary for the purpose of our audit and have found them to be satisfactory.
  - b) The transactions of the organization which have come to our notice, have been within the powers of the organization.
- We further report that:
  - a) The balance sheet and income and expenditure dealt with by this report, are in agreement with the books of account.
  - In our opinion, proper books of accounts as required by law have been by the above mentioned organization so far as appear from our examination of those books.

Chartered Accountant (G.Selvakumar)

M.No. - 205569

#### CHILD VOICE DINDIGUL

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

PARTICLARS	Annx. No	₹	₹
To Opening balance:  Cash in hand:  FC Account Local Account Cash at bank:  FC a/c - Lakshmi Vilas Bank -53610 Local a/c - Lakshmi Vilas Bank-42981  RECEIPTS  To Foreign Contribution Received  Contribution Received Prom Rangarajan, UAE  Local Contribution received  Bank Interest:  FC a/c - Lakshmi Vilas Bank -53610 Local a/c - Lakshmi Vilas Bank -42981  Programme Advance  Rent Advance		7,469,00 2,460.00 1,679,828.21 176,071.40 3,871,060.00 50,000.00 828,871.28 119,910.00 7,513.00	1,865,848.61 4,749,931.28 127,423.00 136,168,00 20,000.00 <b>6,899,370.89</b>
By Programme Expenses Capital Expenses Rent Advance Loan repaid to Hendry Programme Advance repaid to Annadurai Ciosing balance: Cash in Hand: FC Account Local Account Cash at bank: FC a/c - Lekshmi Vilas Bank -53610 Local a/c - Lakshmi Vilas Bank -42981 Programme Advances	1, 11	9,592,00 2,015,50 2,069,061,41 216,758,18	4,336,182,44 28,372,00 20,000,00 400,00 8,716,36 11,607,50 2,285,819,59 206,273,00
			6,899,370,09

Place : Madural Date: 16:06:2017

Managing Trustee

3/B,Nothu Kegur Yakiby Reed

Shuypani

Pinencial Trustee

(G.SELVAKUMAR) Chartered Account on Membership No.205569

Vide Report Annexed.

#### CHILD VOICE , DINDIGUL

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

PARTICULARS	Annx. No	₹	7
INCOME			
By Foreign Contribution Received  Contribution Received From Rangarajan, UAE  Local Contribution Received  Bank Interest:  FC a/c - Lakshmi Vilas Bank -53610  Local a/c - Lakshmi Vilas Bank-42981		119,910.00 7,513.00	3,871,060,00 50,000.00 828,871.26 127,423.00 4,877,354.28
<u>EXPENDITURE</u>			
To Programme Expenses Depreciation	1 , II IV		4,338,182,44 28,876,00
" Excess of Income over Expenditure			510,295.84
			4,877,354.28

Place : Madurai Date: 16.06.2017

Managing Trustee

Z PYNA 3 8 UM

Financial Trustee

3/11, Matha Hagar Tricky Road (G.SELVAKUMAR)

Vide Report Annexed,

Chartered Accountant Membership No.205569

#### CHILD VOICE , DINDIGUL

#### BALANCE SHEET AS ON 31.03.2017

PARTICULARS	7	₹
SOURCES OF PUNDS		
General Fund:		
Opening Balance	2,341,283.25	
Add:Excess of Income During The Year	510,295.84	2,851,579.09
•	029,230,01	2,001,073.03
		2,651,579.09
ADDITO A DIO VIO DE DELLO DE		
APPLICATION OF FUNDS  L.C Fixed Assets:		
Computer	30,000.00	
Furniture & Fittings	10,000,00	40,000.00
F.C.Fixed Assets:		
Camera	E0.061.00	Yii
Laplop	50,961,00 56,700.00	
UPS-Inverior	11,907.00	
P.A.System	13,770.00	
Furniture & Fittings	11,137.00	
Laptop	25,515.00	
HP - Multifunction Printer	12,757.00	
TVS Excel- Two Wheeler	51,597.00	
Furniture	13,655.00	
Godrej Filling cabinet	11,860.00	259,879,00
Deposits;		
Telephone Deposit	414	
topicate Deposit		3,000.00
Loans & Advances:		
Rent Advance		45 000 00
		45,000.00
Closing balance:		
Cash in hand	1 1	
FC Account	9,592.00	
Local Account	2,015.50	11,607,50
Cash at bank:	-	,,
FC a/c - Lakshmi Vilas Bank -53610	2,069,061.41	
Local a/c - Lakshmi Vilas Benk-42981	216,758.18	2,285,819.59
Programme Advances		206,273.00
		1/
Place : Madurai		2,851,\$79.09

Piace: Madurai

Date: 16.05.2047

Managing Trustee Pinancial Trustee

Tricky Engl

adigul-82h

Vide Report Annexed by

Chartered Accountant Membership No. 205569

#### CHILD VOICE ,DINDIGUL

#### ANNEXURE TO RECEIPTS AND PAYMENTS ACCOUNT - 2017

#### Annexure I

Programme Expenses By Foreign Contribution

Community level groupTraining Programme for CVC Culture Training and Sports Events Orientation to AG Girls and Boys Sumangali Scheme Awareness Programme Data base on adolescent children Training to AG members Two days Life skill education to AG members Education support	266,785.00 20,046.00 74,455.00 30,269.00 6,867.00 23,941.00 215,853.00 237,384.00
Orientation to AG Girls and Boys Sumangali Scheme Awareness Programme Data base on adolescent children Training to AG members Two days Life skill education to AG members Education support	74,455.00 30,269.00 6,867.00 23,941.00 215,853.00
Sumangali Scheme Awareness Programme Data base on adolescent children Training to AG members Two days Life skill education to AG members Education support	30,269,00 6,867,00 23,941.00 215,853,00
Data base on adolescent children Training to AG members Two days Life skill education to AG members Education support	6,867.00 23,941.00 215,853.00
Training to AG members Two days Life skill education to AG members Education support	23,941.00 215,853.00
Two days Life skill education to AG members Education support	215,853.00
Education support	215,853.00
• • • • • • • • • • • • • • • • • • • •	
	437,304,00
Health camp and follow up	33,563.00
Honorarium to Facilitators	450,000,00
Skill training	279,189.00
Enterprenurship Development Programme	36,411,00
Staff Compensation P.F	126,986.00
Linking with social protection schemes	18,298.00
Legal support	72,083,00
Counselling and health services	23,030.00
Office Rent Expenses	78,000.00
Electricity and water charges	97,168.00
Telephone and Communication Expenses	41,652.00
Hospitality expenses	29,078.00
Stationery expenses	39,461,00
Bank charges	3,76 <b>5.8</b> (
Programme Director Salary	•
Programme Director Travel Expenses	185,000.00 24,356.00
Programme Manager Salary	216,735.00
Programme Manager Travel Expenses	26,698.00
Accountant Manager	·
Programme Coordinators Salary	174,860.00
Programme Coordinators Expenses	499,600.00
Learning and Play Materials Expenses	60,556.00
Board members Travel expenses	18,486,00
Other Travel expenses	11,000.00
Audit Fees	19,624.00
Mobile Allowance to Straff	30,000.00
Office Maintenances Expenses	13,200.00
Block Level Consultation	37,473.00
	49,264,00

3,571,136.80

#### Annexure II

Programme Expenses By Local Contribution:

Particulars	₹
Bank charges	660.50
Accountant Salary	76,000,00
Cere Taker Salary	56,000.00
Child Labour Reduction Campaign	12,824.00
Child Marriage Prevention Campaign	13,964.00
ClOSA Enterance Fees	5,000.00
International Childrens Day Programme	5,021.64
Printing & Stationery	3,000.00
Programme Manager Salary	60,000.00
Vilpatti Office Maintenance Expenses	56,214.50
United way of chennai	1
RCC Roofing Construction Expenses	138,406,00
Teacher Salary	86,000.00
Monitoring Cost	30,752.00
Supply Nutrients Millet Cookies	80,135.00
United way of chennai II	
Food & Nutrition	22,115.00
Micro Nutrition(Sprilluna)	14,356.00
Further Action to Formulate in to Mainstreame	11,396.00
Bridge Teacher Salary	30,000,00
Cook Salary	12,000.00
Official Travel Expenses	6,680.00
SSA Exam to 5th std 20 students Travels	18,937.00
CIOSA Programme Expenses	7,252.00
Marathan Programme Expenses	20,332.00
	767,045.64

#### Annexure III

#### Capital Expenditure

Particulars	7
Furniture	15,172,00
Godrej Filling cabinet	13,200,00
	~ £28\$72.00

Place: Madurai Date: 16.06.2017 (G.SELVAKUMAR) Chartered Accountant Membership No.205569

# DEPRECIATION AS ON 31.03,2017 CHILD VOICE, DINDIGUL ANNEXURE IV

PARTICULARS	Balance as on 31.03.2016	Addition / Sales	Total	Rate of Dep	Depreciatio n	Balance as on 31,03,2017
<						
Camera	56,623.00		56,623.00	2	5,662,00	50,961.00
Laptop	63,000.00	87	63,000,00	2	6,300,00	56,700.00
UPS- Invertor	13,230,00		13,230.00	10	1,323,00	11,907.00
P.A. System	15,300,00		15,300.00	01	1,530.00	13,770,00
Furniture & Fittings	12,375.00	60	12,375.00	10	1,238.00	11,137,00
Laptop	28,350.00	69	28,350.00	10	2,835,00	25,515.00
HP - Multifunction Printer	14,175.00		14,175.00	01	1,418,00	12,757.00
TVS Excel- Two Wheelar	57,330,00	Œ	57,330,00	2	5,733,00	51,597.00
Furniture	97	15,172.00	15,172,00	9	1,517.00	13,655,00
Godrej Filling cabinet		13,200,00	13,200,00	10	1,320.00	11,880.00
	260,383,00	28,372,00	288,755.00		28,876,00	259,879,00

Place: Maduraj

Date: 16,06,2017

Makaging Trustee

S Aring Anni Financial Trustee

